1 2 3			Exhibit 16 page 2 of 2 Witness: Jim Adkins
4	Licking Valley	Rural Electric Cooperative	
5	Case	e No. 2016-00174	
6	Ret	urn Check Charge	
7		_	
8			
9	CSR Employee Number 7723		
10	Hourly rate	19.10	
11	Number of minutes	40	
12	Return check wages		12.73
13			
14	Employee benefits:		
15	Total benefits	1,271,151.00	
16	Number of employees	44	
17	Average per employee	28,889.80	
18	Hourly rate	13.89	
19	Number of minutes	40	
20	Return check benefits		9.26
21			
22	Bank charge		10.00
23			
24	Total return check costs		31.99
25			
26			
27	Proposed charge		30.00
28	Current charge		13.00
29	Increase		17.00
30			
31	Number of return checks for test	year	237
32			
33	Normalized adjustment		4,029.00
34			
35	Percent Increase		130.8%
36			
37			